

STATE OF MICHIGAN  
DEPARTMENT OF LABOR & ECONOMIC GROWTH  
MICHIGAN TAX TRIBUNAL

**TRIBUNAL NOTICE 2004-6**  
**Authorized Representative; Appearance; Substitution.**  
Issued: June 24, 2004

2004-6 AUTHORIZED REPRESENTATIVE; APPEARANCE; SUBSTITUTION. Authorized representatives need not pay a filing fee to file an appearance or a substitution of the authorized representative if the substitution is uncontested. A litigant seeking an uncontested substitution of the authorized representative need only file and serve a proposed order for substitution.

In the past the Tribunal regarded appearances and substitutions as motions and required authorized representatives to submit a motion fee when filing an appearance or substitution. Professional organizations asserted that the fee burdened their representation of Tribunal litigants. Ensuring payment of the fee also incurred administrative expense.

To reduce processing time and conserve administrative resources, the Tribunal will no longer require a fee for appearances and uncontested substitutions. When the substitution is uncontested, the litigant need only file and serve a proposed order for the Tribunal's signature and entry. Both the current authorized representative and the new authorized representative must sign the proposed order. However, when substitution is contested (i.e. one of the authorized representatives objects to the substitution), or when it requires the Tribunal to take additional action beyond merely entering a change of name and address in effecting the requested substitution, the moving party must file a motion to substitute and pay a motion fee. The Tribunal will consider the basis of the current authorized representative's opposition to the motion.